



3013 (02-09-04)

ANNUAL REPORT

OF

Name: EAGLE RIVER LIGHT AND WATER COMMISSION

Principal Office: 525 EAST MAPLE STREET
P.O. BOX 1269
EAGLE RIVER, WI 54521

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LARRY PHIFER of _____
(Person responsible for accounts)

_____, Eagle River Light and Water Commission, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/01/2001

(Date)

UTILITY MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAGLE RIVER LIGHT AND WATER COMMISSION**Utility Address:** 525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521

When was utility organized? 1/1/1898**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY E PHIFER**Title:** MANAGER**Office Address:**

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

Telephone: (715) 479 - 8121**Fax Number:** (715) 479 - 6904**E-mail Address:**

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA E KUKANICH**Title:** OFFICE MANAGER**Office Address:**

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

Telephone: (715) 479 - 8121**Fax Number:** (715) 479 - 6904**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

2323 EAST CAPITOL DRIVE

P.O. BOX 2459

APPLETON, WI 54912-2459

Telephone: (920) 733 - 7385**Fax Number:** (920) 733 - 6022**E-mail Address:** www.virchowkrause.com

IDENTIFICATION AND OWNERSHIP**President, chairman, or head of utility commission/board or committee:**

Name: NONE

Title:

Office Address:

Telephone:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/1/2001

Period covered by most recent audit: JANUARY 1, 2000 - DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: Eagle River Light and Water Commission

Names of members of utility commission/committee:

MR JERRY BURKETT, COUNCIL MEMBER

MR BRIAN CRIST, COUNCIL MEMBER

MR RICHARD HANSEN

MR LEE MCFAUL

MR DANIEL MEYER, MAYOR

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NO CONTRACT SERVICES ARE PROVIDED

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,096,593	2,033,920	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,682,984	1,600,126	2
Depreciation Expense (403)	174,529	164,040	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	131,162	130,226	5
Total Operating Expenses	1,988,675	1,894,392	
Net Operating Income	107,918	139,528	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	107,918	139,528	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	42,229	29,727	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	42,229	29,727	
Total Income	150,147	169,255	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	150,147	169,255	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,229	17,165	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	12,229	17,165	
Net Income	137,918	152,090	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,449,682	1,297,592	20
Balance Transferred from Income (433)	137,918	152,090	21
Miscellaneous Credits to Surplus (434)	17,650	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,605,250	1,449,682	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	42,229	5
Total (Acct. 419):	42,229	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
SALE OF LAND	17,650	9
Total (Acct. 434):	17,650	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	355,270	1,741,323	0	0	2,096,593	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	10,800		0	10,800	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	355,270	1,730,523	0	0	2,085,793	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	73,122		73,122	1
Electric operating expenses	103,792		103,792	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	14,200		14,200	8
Electric utility plant accounts	17,673		17,673	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	4,202		4,202	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	212,989	0	212,989	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	4,950,992	4,780,076	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,028,290	1,890,200	2
Net Utility Plant	2,922,702	2,889,876	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	2,922,702	2,889,876	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	581	8
Special Funds (125-128)	63,226	60,201	9
Total Other Property and Investments	63,226	60,782	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	645,467	601,015	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	251,032	217,446	15
Other Accounts Receivable (143)	47,631	5,109	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,275	7,173	18
Materials and Supplies (151-163)	165,911	127,913	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,121,316	958,656	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,107,244	3,909,314	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	632,359	632,359	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,605,250	1,449,682	28
Total Proprietary Capital	2,237,609	2,082,041	
LONG-TERM DEBT			
Bonds (221-222)	189,002	280,016	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	113	1,393	31
Total Long-Term Debt	189,115	281,409	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	147,037	121,245	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	105,288	105,792	36
Interest Accrued (237)	4,911	7,165	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	79,869	64,395	41
Total Current and Accrued Liabilities	337,105	298,597	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,343,415	1,247,267	49
Total Liabilities and Other Credits	4,107,244	3,909,314	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,442,362	0	0	2,508,630	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,442,362	0	0	2,508,630	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	565,040	0	0	1,463,250	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	565,040	0	0	1,463,250	
Net Utility Plant	1,877,322	0	0	1,045,380	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	538,702	1,351,500			1,890,202	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,529	114,000			174,529	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,650	13,126			15,776	10
Other credits (specify):						11
					0	12
Total credits	63,179	127,126	0	0	190,305	13
Debits during year						14
Book cost of plant retired	36,786	4,858			41,644	15
Cost of removal	55	10,518			10,573	16
Other debits (specify):						17
					0	18
Total debits	36,841	15,376	0	0	52,217	19
Balance End of Year	565,040	1,463,250	0	0	2,028,290	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)			135,862		135,862		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)					0		3
Total Electric Utility					135,862	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	135,862	105,843	1
Water utility (154)	30,049	22,070	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	165,911	127,913	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
Total			0	
Unamortized premium on debt (251)				
None				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	632,359	1
Changes during year (explain):		
NONE		2
Balance end of year	632,359	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Water Revenue Bonds	01/15/1991	01/15/2001	5.00%	21,275	1
1996 Electric Revenue Bonds	06/17/1996	07/15/2003	6.00%	167,727	2
Total Bonds (Account 221):				189,002	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 189,002

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Electric Capital Lease	02/01/1998	01/31/2000	7.62%	113	1
Total for Account 224				113	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	105,792	1
Accruals:		
Charged water department expense	62,189	2
Charged electric department expense	68,974	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	131,163	
Taxes paid during year:		
County, state and local taxes	106,800	6
Social Security taxes	15,716	7
PSC Remainder Assessment	2,616	8
Other (explain):		
OTHER GROSS RECEIPTS	6,535	9
Total payments and other debits	131,667	
Balance end of year	105,288	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 Revenue Bonds	1,427	1,669	2,608	488	1
1996 Revenue Bonds	5,738	10,498	11,813	4,423	2
Subtotal	7,165	12,167	14,421	4,911	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Electric Capital Lease-Old and New	0	62	62	0	4
Subtotal	0	62	62	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	7,165	12,229	14,483	4,911	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	967,300	279,967	0	0	0	1,247,267	1
Add credits during year:							
For Services	4,703	50,021				54,724	2
For Mains	30,868					30,868	3
Other (specify):							
SERVICE EXTENSIONS		10,556				10,556	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,002,871	340,544	0	0	0	1,343,415	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
SPECIAL REDEMPTION ACCOUNT	63,226	5
Total (Acct. 128):	63,226	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,643	9
Electric	214,389	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	251,032	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
RECEIVABLE FOR ELECTRIC UTILITY	1,763	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
RECEIVABLE FROM STATE	45,868	16
Total (Acct. 143):	47,631	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	11,275	17
Total (Acct. 145):	11,275	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,393,947	2,471,587	0	0	4,865,534	1
Materials and Supplies	26,059	120,852	0	0	146,911	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	551,871	1,407,375	0	0	1,959,246	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	985,085	310,255	0	0	1,295,340	6
Other (specify):						
NONE					0	7
Average Net Rate Base	883,050	874,809	0	0	1,757,859	
Net Operating Income	45,899	62,019	0	0	107,918	8
Net Operating Income as a percent of						
Average Net Rate Base	5.20%	7.09%	N/A	N/A	6.14%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	632,359	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,527,466	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,159,825	
Net Income		
Net Income	137,918	5
Percent Return on Proprietary Capital	6.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

A small portion of land was sold to the state in 2000.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Ms. Patricia E. Kukanich, Office Manager
Eagle River Light and Water Commission
525 East Maple Street
P.O. Box 1269
Eagle River, WI 54521-1269

2000 Analytical Review DWCCA-1710-PJL

Dear Ms. Kukanich:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the head notes of both the Water Mains and the Water Services schedules on pages W-17 and W-18, please explain how the new mains and services reported as added during the year were financed, as the footnotes for those schedules do not make it clear who contributed the dollars reported in Account 271 on page F-18.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\1710.doc

-----Original Message-----

From: Patty Kukanich [mailto:PKUKANICH@wppisys.org]

Sent: Friday, December 28, 2001 11:10 AM

To: Peter.leege@psc.state.wi.us

FINANCIAL SECTION FOOTNOTES

Subject: Eagle River Light & Water 2000 Analytical Review

I'm sorry for the late answer of your letter of December 19, 2001 but I have been on vacation and Christmas break.

Water Mains (Page W-17) water mains were financed by State of Wisconsin, Department of Transportation, Division of Transportation Infrastructure Development.

Water Services (Page W-18) New additions were financed by new customers according to rules established by the Public Service Commission.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	341,726	1
Total Sales of Water	341,726	
Other Operating Revenues		
Forfeited Discounts (470)	1,370	2
Miscellaneous Service Revenues (471)	7,632	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,542	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,544	
Total Operating Revenues	355,270	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	17,489	9
Water Treatment Expenses (640-652)	12,229	10
Transmission and Distribution Expenses (660-678)	38,208	11
Customer Accounts Expenses (901-905)	9,336	12
Sales Expenses (910)	150	13
Administrative and General Expenses (920-932)	109,242	14
Total Operation and Maintenance Expenses	186,654	
Other Operating Expenses		
Depreciation Expense (403)	60,529	15
Amortization Expense (404-407)		16
Taxes (408)	62,188	17
Total Other Operating Expenses	122,717	
Total Operating Expenses	309,371	
NET OPERATING INCOME	45,899	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1			1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	0	0	
Metered Sales to General Customers (461)				
Residential	548	22,388	90,282	4
Commercial	271	47,593	133,973	5
Industrial				6
Total Metered Sales to General Customers (461)	819	69,981	224,255	
Private Fire Protection Service (462)	10		4,320	7
Public Fire Protection Service (463)	1		95,973	8
Other Sales to Public Authorities (464)	18	5,806	17,178	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	849	75,787	341,726	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	95,973	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	95,973	
Forfeited Discounts (470):		
Customer late payment charges	1,370	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,370	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	7,632	7
Total Miscellaneous Service Revenues (471)	7,632	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
MISCELLANEOUS OTHER OPERATING REVENUES	4,542	11
Total Other Water Revenues (474)	4,542	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,276	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	7,208	17
Pumping Labor and Expenses (624)	2,324	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	681	25
Total Pumping Expenses	17,489	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	944	26
Chemicals (641)	11,127	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	158	33
Total Water Treatment Expenses	12,229	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	29,971	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	1,955	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	283	43
Maintenance of Transmission and Distribution Mains (673)	5,338	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	388	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	273	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	38,208	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,764	51
Customer Records and Collection Expenses (903)	7,572	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	9,336	
SALES EXPENSES		
Sales Expenses (910)	150	55
Total Sales Expenses	150	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,578	56
Office Supplies and Expenses (921)	1,494	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	27,601	59
Property Insurance (924)		60
Injuries and Damages (925)	4,284	61
Employee Pensions and Benefits (926)	31,692	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	11,179	65
Rents (931)		66
Maintenance of General Plant (932)	12,414	67
Total Administrative and General Expenses	109,242	
Total Operation and Maintenance Expenses	186,654	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		55,009	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		55,009	
Social Security		6,441	3
PSC Remainder Assessment		211	4
Other (specify): GROSS RECEIPTS		527	5
Total tax expense		62,188	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220690				3
County tax rate	mills		2.468200				4
Local tax rate	mills		10.552420				5
School tax rate	mills		8.545580				6
Voc. school tax rate	mills		1.635910				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.422800				10
Less: state credit	mills		1.452200				11
Net tax rate	mills		21.970600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.552420				14
Combined School Tax Rate	mills		10.181490				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.733910				17
Total Tax Rate	mills		23.422800				18
Ratio of Local and School Tax to Total	dec.		0.885202				19
Total tax net of state credit	mills		21.970600				20
Net Local and School Tax Rate	mills		19.448420				21
Utility Plant, Jan. 1	\$	2,345,532	2,345,532				22
Materials & Supplies	\$	22,070	22,070				23
Subtotal	\$	2,367,602	2,367,602				24
Less: Plant Outside Limits	\$	76,751	76,751				25
Taxable Assets	\$	2,290,851	2,290,851				26
Assessment Ratio	dec.		0.906211				27
Assessed Value	\$	2,075,994	2,075,994				28
Net Local & School Rate	mills		19.448420				29
Tax Equiv. Computed for Current Year	\$	40,375	40,375				30
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	55,009					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,015		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	56,859		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	57,874	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,526		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,543	218	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,230		20
Total Pumping Plant	83,299	218	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,509	355	23
Total Water Treatment Plant	11,509	355	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,015	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			56,859	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	57,874	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			35,526	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,230	20
Total Pumping Plant	0	0	83,517	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,864	23
Total Water Treatment Plant	0	0	11,864	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	623,919		26
Transmission and Distribution Mains (343)	1,006,966	106,337	27
Fire Mains (344)	0		28
Services (345)	172,500	12,066	29
Meters (346)	92,985	4,009	30
Hydrants (348)	73,809	9,516	31
Other Transmission and Distribution Plant (349)	4,380		32
Total Transmission and Distribution Plant	1,975,259	131,928	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,973	507	35
Computer Equipment (391.1)	13,824		36
Transportation Equipment (392)	87,378		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	91,711	608	39
Laboratory Equipment (395)	2,278		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	10,337		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,090		44
Other Tangible Property (399)	0		45
Total General Plant	217,591	1,115	
Total utility plant in service directly assignable	2,345,532	133,616	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,345,532	133,616	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			623,919	26
Transmission and Distribution Mains (343)	33,500		1,079,803	27
Fire Mains (344)			0	28
Services (345)	575		183,991	29
Meters (346)	211		96,783	30
Hydrants (348)	2,500		80,825	31
Other Transmission and Distribution Plant (349)			4,380	32
Total Transmission and Distribution Plant	36,786	0	2,070,401	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			5,480	35
Computer Equipment (391.1)			13,824	36
Transportation Equipment (392)			87,378	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			92,319	39
Laboratory Equipment (395)			2,278	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			10,337	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			7,090	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	218,706	
Total utility plant in service directly assignable	36,786	0	2,442,362	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	36,786	0	2,442,362	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)			1
Collecting and Impounding Reservoirs (312)			2
Lake, River and Other Intakes (313)			3
Wells and Springs (314)			4
Infiltration Galleries and Tunnels (315)			5
Supply Mains (316)			6
Other Water Source Plant (317)			7
Total Source of Supply Plant	<u>0</u>		<u>0</u>
PUMPING PLANT			
Structures and Improvements (321)			8
Boiler Plant Equipment (322)			9
Other Power Production Equipment (323)			10
Steam Pumping Equipment (324)			11
Electric Pumping Equipment (325)			12
Diesel Pumping Equipment (326)			13
Hydraulic Pumping Equipment (327)			14
Other Pumping Equipment (328)			15
Total Pumping Plant	<u>0</u>		<u>0</u>
WATER TREATMENT PLANT			
Structures and Improvements (331)			16
Water Treatment Equipment (332)			17
Total Water Treatment Plant	<u>0</u>		<u>0</u>
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)			18
Distribution Reservoirs and Standpipes (342)			19
Transmission and Distribution Mains (343)			20
Fire Mains (344)			21
Services (345)			22
Meters (346)			23
Hydrants (348)			24
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>0</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	33,500				(33,500)	20
344					0	21
345	575				(575)	22
346	211				(211)	23
348	2,500				(2,500)	24
349					0	25
	36,786	0	0	0	(36,786)	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	0		0
 Common Utility Plant Allocated to Water Department	 538,702		 60,529
 Total accum. prov. for depreciation	 <u>538,702</u>		 <u>60,529</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					0	31
395					0	32
396					0	33
397					0	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	0	
	36,786	0	0	0	(36,786)	
		55	2,650		601,826	38
	36,786	55	2,650	0	565,040	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,747	6,747	1
February			6,109	6,109	2
March			6,181	6,181	3
April			6,739	6,739	4
May			6,989	6,989	5
June			8,127	8,127	6
July			9,478	9,478	7
August			9,046	9,046	8
September			6,710	6,710	9
October			7,593	7,593	10
November			5,429	5,429	11
December			6,745	6,745	12
Total for year	0	0	85,893	85,893	
Less: Measured or estimated water used in main flushing and water treatment during year				2,916	13
Less: Other utility use				257	14
Other utility use explanation: ICE RINKS, MISC.					15
Water pumped into distribution system				82,720	16
Less: Water sold				75,787	17
Losses and unaccounted for				6,933	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				842	21
Date of maximum: 10/11/2000					22
Cause of maximum: SYSTEM FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 11/23/2000					25
Total KWH used for pumping for the year				115,610	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1200 WEST PINE STREET	#1	92	12	288,000	Yes	1
1200 WEST PINE STREET	#2	75	20	504,000	Yes	2
4854 SHERBURN STREET	#3	138	34	1,368,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	1200 WEST PINE STREET	1200 WEST PINE STREET	4854 SHERBURN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	POMONA	LAYNE	5
Year Installed	1935	1941	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	350	950	8
Pump Motor or Standby Engine Mfr	U S VERTICLE	G.E.	G.E.	9
Year Installed	1935	1973	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	50	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	4854 SHERBURN STREET			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1971			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	I. H.			22
Year Installed	1971			23
Type	NATURAL GAS			24
Horsepower	250			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4
				5
Year constructed	1991			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	170			10
Total capacity in gallons	300,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	540.0000	137.0000		20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y	Y		23
				24
Is water fluoridated (yes, no)?	Y	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	640	0	0	0	640
M	D	4.000	1,086	54	0	0	1,140
M	D	6.000	74,971	1,314	2,600	0	73,685
P	D	6.000	360	0	0	0	360
M	D	8.000	21,208	1,656	0	0	22,864
P	D	8.000	860	0	0	0	860
M	D	10.000	11,209	1,300	500	0	12,009
M	D	12.000	140	0	0	0	140
Total Within Municipality			110,474	4,324	3,100	0	111,698
M	D	8.000	3,479	0	0	0	3,479
Total Outside of Municipality			3,479	0	0	0	3,479
Total Utility			113,953	4,324	3,100	0	115,177

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	23	0	2	0	21		1
M	0.750	593	2	2	0	593		2
L	1.000	6	0	0	0	6		3
M	1.000	216	16	6	0	226		4
M	1.250	8	0	0	0	8		5
M	1.500	24	0	0	0	24		6
M	2.000	22	0	1	0	21		7
M	3.000	4	0	0	0	4		8
M	4.000	10	0	0	0	10		9
M	6.000	8	2	0	0	10		10
Total Utility		914	20	11	0	923	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	726	12	5	0	733	32	1
1.000	87	4	0	0	91	0	2
1.250	2	0	0	0	2	0	3
1.500	17	2	0	0	19	2	4
2.000	15	0	0	0	15	0	5
3.000	11	0	0	0	11	0	6
4.000	2	0	0	0	2	0	7
Total:	860	18	5	0	873	34	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	570	154	0	5	0	4	733	1
1.000	0	84	0	5	0	2	91	2
1.250	0	2	0	0	0	0	2	3
1.500	0	17	0	1	0	1	19	4
2.000	0	12	0	0	0	3	15	5
3.000	0	7	0	3	0	1	11	6
4.000	0	2	0	0	0	0	2	7
Total:	570	278	0	14	0	11	873	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5	0	0	0	5	1
Within Municipality	186	6	5	0	187	2
Total Fire Hydrants	191	6	5	0	192	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	192
Number of distribution system valves end of year:	342
Number of distribution valves operated during year:	208

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Eagle River Light and Water switched their accounting system this year. WPPI requested all members use the class A/B chart of accounts. Therefore many accounts show variances because of the change in account numbers.

Accumulated Provision for Depreciation - Water (Page W-10)

Accumulated depreciation was not broken down by account.

Water Mains (Page W-17)

Interest accrued amount is due to the finance of a utility operations.

Per review response:

Water Mains (Page W-17) water mains were financed by State of Wisconsin, Department of Transportation, Division of Transportation Infrastructure Development.

Water Services (Page W-18)

Net additions resulted to the finance of utility operation.

Per review response:

Water Services (Page W-18) New additions were financed by new customers according to rules established by the Public Service Commission.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,710,472	1
Total Sales of Electricity	1,710,472	
Other Operating Revenues		
Forfeited Discounts (450)	5,575	2
Miscellaneous Service Revenues (451)	235	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	6,612	5
Interdepartmental Rents (455)	10,800	6
Other Electric Revenues (456)	7,629	7
Total Other Operating Revenues	30,851	
Total Operating Revenues	1,741,323	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	1,285,126	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	55,451	10
Customer Accounts Expenses (901-905)	18,473	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	137,280	13
Total Operation and Maintenance Expenses	1,496,330	
Other Expenses		
Depreciation Expense (403)	114,000	14
Amortization Expense (404-407)		15
Taxes (408)	68,974	16
Total Other Expenses	182,974	
Total Operating Expenses	1,679,304	
NET OPERATING INCOME	62,019	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,575	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,575	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	235	3
Total Miscellaneous Service Revenues (451)	235	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT	6,612	5
Total Rent from Electric Property (454)	6,612	
Interdepartmental Rents (455):		
RENTAL OF SPACE	10,800	6
Total Interdepartmental Rents (455)	10,800	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND OTHER	7,629	7
Total Other Electric Revenues (456)	7,629	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	1,259,526	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	25,600	36
Total Other Power Supply Expenses	1,285,126	
Total Power Production Expenses	1,285,126	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	4,408	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	7,948	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	423	55
Meter Expenses (586)	621	56
Customer Installations Expenses (587)	9,339	57
Miscellaneous Distribution Expenses (588)	13,517	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	16,701	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	305	65
Maintenance of Street Lighting and Signal Systems (596)	2,189	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	55,451	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	2,435	70
Customer Records and Collection Expenses (903)	16,038	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	18,473	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	26,522	78
Office Supplies and Expenses (921)	2,978	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	6,355	81
Property Insurance (924)		82
Injuries and Damages (925)	8,567	83
Employee Pensions and Benefits (926)	55,437	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	26,820	87
Rents (931)		88
Maintenance of General Plant (932)	10,601	89
Total Administrative and General Expenses	<u>137,280</u>	
Total Operation and Maintenance Expenses	<u><u>1,496,330</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		51,287	1
Social Security		10,922	2
Wisconsin Gross Receipts Tax		4,360	3
PSC Remainder Assessment		2,405	4
Other (specify): NONE			5
Total tax expense		68,974	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220690				3
County tax rate	mills		2.468200				4
Local tax rate	mills		10.552420				5
School tax rate	mills		8.545580				6
Voc. school tax rate	mills		1.635900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.422790				10
Less: state credit	mills		1.452240				11
Net tax rate	mills		21.970550				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.552420				14
Combined School Tax Rate	mills		10.181480				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.733900				17
Total Tax Rate	mills		23.422790				18
Ratio of Local and School Tax to Total	dec.		0.885202				19
Total tax net of state credit	mills		21.970550				20
Net Local and School Tax Rate	mills		19.448374				21
Utility Plant, Jan. 1	\$	2,434,544	2,434,544				22
Materials & Supplies	\$	105,843	105,843				23
Subtotal	\$	2,540,387	2,540,387				24
Less: Plant Outside Limits	\$	105,849	105,849				25
Taxable Assets	\$	2,434,538	2,434,538				26
Assessment Ratio	dec.		0.906211				27
Assessed Value	\$	2,206,205	2,206,205				28
Net Local & School Rate	mills		19.448374				29
Tax Equiv. Computed for Current Year	\$	42,907	42,907				30
Tax Equivalent per 1994 PSC Report	\$	51,287					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	51,287					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1,252	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,252 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	80,514		26
Station Equipment (353)	93,888		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	13,771		29
Overhead Conductors and Devices (356)	13,946		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	203,371	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	374		34
Structures and Improvements (361)	0		35
Station Equipment (362)	121,882		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	279,601	8,048	38
Overhead Conductors and Devices (365)	264,801	3,927	39
Underground Conduit (366)	14,704	3,123	40
Underground Conductors and Devices (367)	174,773	25,145	41
Line Transformers (368)	399,424	19,129	42
Services (369)	174,191	13,307	43
Meters (370)	104,144	3,607	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	104,071	1,447	47
Total Distribution Plant	1,637,965	77,733	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	231,980		49
Office Furniture and Equipment (391)	28,506	1,211	50
Computer Equipment (391.1)	28,505		51
Transportation Equipment (392)	155,357		52
Stores Equipment (393)	2,626		53
Tools, Shop and Garage Equipment (394)	46,367		54
Laboratory Equipment (395)	3,572		55
Power Operated Equipment (396)	52,888		56
Communication Equipment (397)	35,513		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			80,514 26
Station Equipment (353)			93,888 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			13,771 29
Overhead Conductors and Devices (356)			13,946 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	203,371
DISTRIBUTION PLANT			
Land and Land Rights (360)			374 34
Structures and Improvements (361)			0 35
Station Equipment (362)			121,882 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,022		285,627 38
Overhead Conductors and Devices (365)	997		267,731 39
Underground Conduit (366)			17,827 40
Underground Conductors and Devices (367)			199,918 41
Line Transformers (368)	1,022		417,531 42
Services (369)	331		187,167 43
Meters (370)	175		107,576 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	311		105,207 47
Total Distribution Plant	4,858	0	1,710,840
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			231,980 49
Office Furniture and Equipment (391)			29,717 50
Computer Equipment (391.1)			28,505 51
Transportation Equipment (392)			155,357 52
Stores Equipment (393)			2,626 53
Tools, Shop and Garage Equipment (394)			46,367 54
Laboratory Equipment (395)			3,572 55
Power Operated Equipment (396)			52,888 56
Communication Equipment (397)			35,513 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	7,894	58
Other Tangible Property (399)	0	59
Total General Plant	593,208	1,211
Total utility plant in service directly assignable	2,434,544	78,944
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 2,434,544	 78,944

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,894 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	594,419
Total utility plant in service directly assignable	4,858	0	2,508,630
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,858	0	2,508,630

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION PLANT			
Roads and Trails (359)			26
Total Transmission Plant	<u>0</u>		<u>0</u>
DISTRIBUTION PLANT			
Structures and Improvements (361)			27
Station Equipment (362)			28
Storage Battery Equipment (363)			29
Poles, Towers and Fixtures (364)			30
Overhead Conductors and Devices (365)			31
Underground Conduit (366)			32
Underground Conductors and Devices (367)			33
Line Transformers (368)			34
Services (369)			35
Meters (370)			36
Installations on Customers' Premises (371)			37
Leased Property on Customers' Premises (372)			38
Street Lighting and Signal Systems (373)			39
Total Distribution Plant	<u>0</u>		<u>0</u>
GENERAL PLANT			
Structures and Improvements (390)			40
Office Furniture and Equipment (391)			41
Computer Equipment (391.1)			42
Transportation Equipment (392)			43
Stores Equipment (393)			44
Tools, Shop and Garage Equipment (394)			45
Laboratory Equipment (395)			46
Power Operated Equipment (396)			47
Communication Equipment (397)			48
Miscellaneous Equipment (398)			49
Other Tangible Property (399)			50
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>0</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364	2,022				(2,022)	30
365	997				(997)	31
366					0	32
367					0	33
368	1,022				(1,022)	34
369	331				(331)	35
370	175				(175)	36
371					0	37
372					0	38
373	311				(311)	39
	4,858	0	0	0	(4,858)	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	0	
	4,858	0	0	0	(4,858)	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	1,351,500		114,000	51
Total accum. prov. for depreciation	<u>1,351,500</u>		<u>114,000</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
		10,518	13,126		1,468,108	51
	4,858	10,518	13,126	0	1,463,250	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)	0.00	31.00
7.2/12.5 kV (12kV)		0.00
14.4/24.9 kV (25kV)	0.00	1.80
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

1
2
3
4
5
6
7
8
9
10
11
12
13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,702	Friday	01/21/2000	11:00	3,084
February	02	5,273	Thursday	02/17/2000	11:00	2,754
March	03	5,083	Wednesday	03/01/2000	11:00	2,678
April	04	5,060	Thursday	04/20/2000	11:00	2,510
May	05	5,449	Monday	05/08/2000	13:00	2,625
June	06	5,593	Friday	06/09/2000	16:00	2,610
July	07	6,195	Monday	07/31/2000	14:00	2,929
August	08	6,454	Thursday	08/31/2000	15:00	2,968
September	09	5,795	Monday	09/11/2000	13:00	2,612
October	10	5,207	Friday	10/06/2000	11:00	2,686
November	11	5,268	Monday	11/27/2000	12:00	2,713
December	12	5,864	Wednesday	12/13/2000	11:00	3,162
Total		66,943				33,331

System Name Eagle River Light & Water Department

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Incorporated

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	33,331	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	33,331	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	31,875	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	31,875	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,456	27
Total Energy Losses	1,456	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3683%	29
Total Disposition of Energy	33,331	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	777	4,843	1
Total Sales for Residential Sales		777	4,843	
Commercial & Industrial				
COMMERICAL	CG-1	422	11,302	2
SMALL POWER	CP-1	30	7,334	3
LARGE POWER	CP-2	6	8,077	4
Total Sales for Commercial & Industrial		458	26,713	
Public Street & Highway Lighting				
STREET LIGHT	MS-1	38	319	5
Total Sales for Public Street & Highway Lighting		38	319	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,273	31,875	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		327,933	(17,776)	310,157	1
0	0	327,933	(17,776)	310,157	
		729,922	(39,316)	690,606	2
17,899		354,357	(26,041)	328,316	3
19,361	23,156	381,732	(28,814)	352,918	4
37,260	23,156	1,466,011	(94,171)	1,371,840	
		29,666	(1,191)	28,475	5
0	0	29,666	(1,191)	28,475	
				0	6
0	0	0	0	0	
37,260	23,156	1,823,610	(113,138)	1,710,472	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI				1
Point of Delivery		Eagle River Substati				2
Type of Power Purchased (firm, dump, etc.)		Firm				3
Voltage at Which Delivered		115000				4
Point of Metering		Pine Street Sub				5
Total of 12 Monthly Maximum Demands -- kW		66,943				6
Average load factor		68.2056%				7
Total Cost of Purchased Power		1,259,526				8
Average cost per kWh		0.0378				9
On-Peak Hours (if applicable)		16544				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,460	1,624			12
	February	1,374	1,379			13
	March	1,391	1,287			14
	April	1,199	1,312			15
	May	1,347	1,278			16
	June	1,374	1,236			17
	July	1,365	1,564			18
	August	1,589	1,379			19
	September	1,268	1,344			20
	October	1,380	1,306			21
	November	1,361	1,352			22
	December	1,436	1,726			23
	Total kWh (000)	16,544	16,787			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	7TH STREET	Adams St.	West Pine			1
Voltage--High Side	24,900	24,900	14,400			2
Voltage--Low Side	4,160	4,160	4,160			3
Num. Main Transformers in Operation	1	3	3			4
Capacity of Transformers in kVA	2,000	5,000	3,750			5
Number of Spare Transformers on Hand	0	1	1			6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,295	570	27,693	1
Acquired during year	37	8	1,388	2
Total	1,332	578	29,081	3
Retired during year	7	5	95	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,325	573	28,986	6
Number end of year accounted for as follows:				7
In customers' use	1,240	573	28,986	8
In utility's use	33			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	52			12
Total end of year	1,325	573	28,986	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Sodium Vapor	100	157	85,790	2
Sodium Vapor	250	121	107,360	3
Total		278	193,150	
Ornamental				
Sodium Vapor	250	45	77,980	4
Total		45	77,980	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Eagle River Light and Water switched their accounting system this year. WPPI requested all members use the class A/B chart of accounts. Therefore many accounts will show variances because of the change in account numbers.

Accumulated Provision for Depreciation - Electric (Page E-08)

Accumulated depreciation was not broken down by account.
